

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 4244-01
Bill No.: SB 789
Subject: Auditor, State; Revenue Department; Political Subdivisions; State Departments;
 Taxation and Revenue - Income
Type: Original
Date: March 5, 2014

Bill Summary: This proposal modifies the authority of the State Auditor with respect to tax returns and grant agreements.

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2015	FY 2016	FY 2017
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2015	FY 2016	FY 2017
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.
 This fiscal note contains 5 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2015	FY 2016	FY 2017
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)			
FUND AFFECTED	FY 2015	FY 2016	FY 2017
Total Estimated Net Effect on FTE	0	0	0

- Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).
- Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2015	FY 2016	FY 2017
Local Government	\$0	\$0	\$0

FISCAL ANALYSIS

ASSUMPTION

Officials from the **Attorney General's Office, Department of Agriculture, Administrative Hearing Commission, Office of Administration - Budget and Planning, Office of Administration, Office of the State Courts Administrator, Department of Economic Development, Department of Elementary and Secondary Education, Department of Insurance, Financial Institutions and Professional Registration, Department of Mental Health, Department of Natural Resources, Department of Health and Senior Services, Department of Labor and Industrial Relations, Department of Higher Education, Department of Social Services, Department of Public Safety, Missouri Gaming Commission, Office of the Governor, Missouri Consolidated Health Care Plan, MoDOT & Patrol Employees' Retirement System, Joint Committee on Administrative Rules, Joint Committee on Public Retirement, Missouri Lottery Commission, Missouri Ethics Commission, Missouri Highway Patrol, Missouri House of Representatives, Missouri Lieutenant Governor, Missouri National Guard, Missouri State Employees Retirement System, Office of Prosecution Services, Public Service Commission, Office of the State Auditor, Office of the Secretary of State, Office of the State Public Defender, Office of the State Treasurer, State Tax Commission, Department of Transportation, Department of Corrections and the Missouri Veterans Commission** assume the proposal will have no fiscal impact on their respective organizations.

Officials from the **Missouri Department of Conservation (MDC)** estimates the proposed legislation would have a negative fiscal impact on the Department funds less than \$100,000 annually.

Oversight assumes MDC is provided with core funding to handle a certain amount of activity each year. Oversight assumes MDC could absorb the costs related to this proposal. If multiple bills pass which require additional staffing and duties at substantial costs, MDC could request funding through the appropriation process.

Officials from the **Department of Revenue** did not respond to our request for fiscal impact.

<u>FISCAL IMPACT - State Government</u>	FY 2015 (10 Mo.)	FY 2016	FY 2017
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

<u>FISCAL IMPACT - Local Government</u>	FY 2015 (10 Mo.)	FY 2016	FY 2017
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

FISCAL DESCRIPTION

The proposed legislation appears to have no direct fiscal impact.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Attorney General's Office
Department of Agriculture
Administrative Hearing Commission
Office of Administration - Budget and Planning
Office of Administration
Office of the State Courts Administrator
Department of Economic Development
Department of Elementary and Secondary Education
Department of Insurance, Financial Institutions and Professional Registration
Department of Mental Health
Department of Natural Resources
Department of Health and Senior Services
Department of Labor and Industrial Relations
Department of Higher Education
Department of Social Services
Department of Public Safety
Missouri Gaming Commission
Office of the Governor
Missouri Consolidated Health Care Plan
MoDOT & Patrol Employees' Retirement System
Joint Committee on Administrative Rules
Joint Committee on Public Retirement

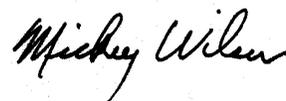
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SOURCES OF INFORMATION (continued)

Missouri Lottery Commission
Missouri Department of Conservation
Missouri Ethics Commission
Missouri Highway Patrol
Missouri House of Representatives
Missouri Lieutenant Governor
Missouri National Guard
Missouri State Employees Retirement System
Office of Prosecution Services
Public Service Commission
Office of the State Auditor
Office of the Secretary of State
Office of the State Public Defender
Office of the State Treasurer
State Tax Commission
Missouri Veterans Commission
Department of Transportation
Department of Corrections

Not responding:

Department of Revenue



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March 5, 2014

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Assistant Director
March 5, 2014